

# TAX RATE PUBLIC HEARING

August 15, 2026



# Agenda

- No-New-Revenue and Voter-Approval Tax Rate
- 2026-2027 Proposed Tax Rate Summary
- I&S Tax Rate Senate Bill 1453 (2025)
- Taxable Property Value & Tax Rate Trend
- Taxpayer Impact Statement

# NO - NEW - REVENUE RATE

- The No-New-Revenue tax rate (NNR) is the rate that would raise the same total property tax revenue as last year on properties taxed in both years.
- It excludes revenue from new property added to the tax roll.
- If adopted, the District would collect the same local revenue as the prior year.
- The NNR is a baseline for comparison.

No-New-Revenue tax rate for 2026-2027 is: \$1.0130  
(per \$100 of valuation)

Note: This is used for information only. It shows the relation between the last year's revenue and the current year's property taxable value.

# VOTER APPROVAL TAX RATE

This is a calculated maximum rate allowed without voter approval. It is based on the prior year's tax collections, adjusted for state formulas, and property values.

|                                |                  |
|--------------------------------|------------------|
| <b>Voter Approval Tax Rate</b> | <b>\$.979600</b> |
| <b>for 2026-2027</b>           |                  |
| (per \$100 of valuation)       |                  |

The Voter Approved Tax Rate would be the most the district could levy without calling for a Voter Approved Tax Rate Election (TRE).

# JUDSON ISD PROPOSED TAX RATE 2026 - 2027

**\$0.6669**

Maintenance & Operations  
(M&O)

**\$0.3127**

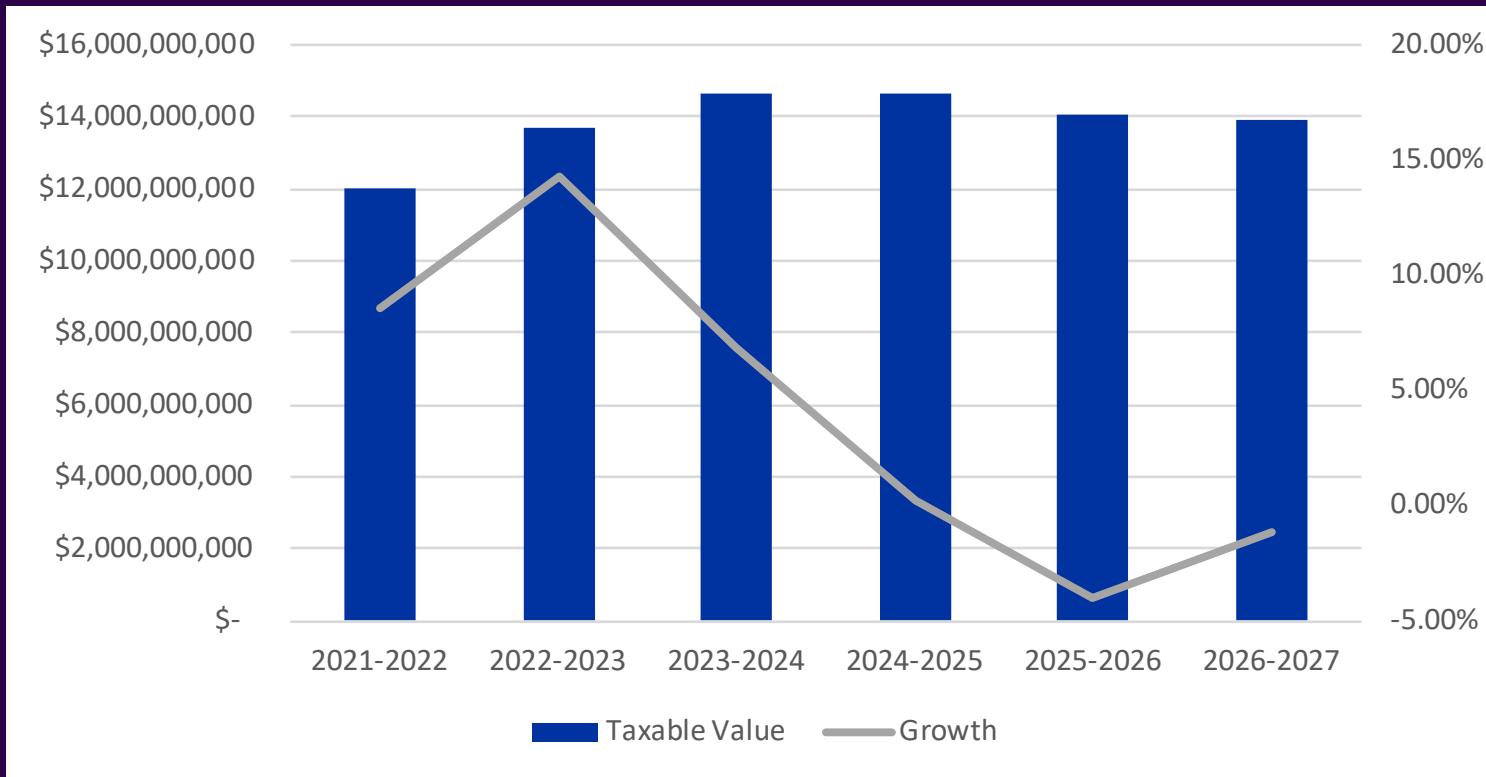
\*Interest & Sinking/Debt  
Rate (I&S)

**\$0.9796**

Total Tax Rate

\*The 89<sup>th</sup> legislature passed Senate Bill 1453 (2025), effective January 1, 2026. The bill requires the school district to calculate its minimum I&S tax rate (debt service). The board may approve to exceed this rate by complying with statutory requirements. The minimum I&S tax rate in order to provide the minimum dollar amount required to pay the district's debt is \$0.2999.

# TAX PROPERTY VALUE TREND



| Fiscal Year | Taxable Value |                | Growth |
|-------------|---------------|----------------|--------|
| 2021-2022   | \$            | 12,001,029,291 | 8.59%  |
| 2022-2023   | \$            | 13,714,436,311 | 14.28% |
| 2023-2024   | \$            | 14,648,563,793 | 6.81%  |
| 2024-2025   | \$            | 14,673,172,047 | 0.17%  |
| 2025-2026   | \$            | 14,091,577,699 | -3.96% |
| 2026-2027   | \$            | 13,925,136,502 | -1.18% |

# HISTORICAL TAX RATES

Judson Independent School District

| Fiscal Year | M&O       | I&S       | Total Tax Rate |
|-------------|-----------|-----------|----------------|
| 21-22       | \$ 0.8782 | \$ 0.3918 | \$ 1.2700      |
| 22-23       | \$ 0.8546 | \$ 0.3654 | \$ 1.2200      |
| 23-24       | \$ 0.6692 | \$ 0.3654 | \$ 1.0346      |
| 24-25       | \$ 0.7019 | \$ 0.3327 | \$ 1.0346      |
| 25-26       | \$ 0.6669 | \$ 0.3127 | \$ 0.9796      |
| *26-27      | \$ 0.6669 | \$ 0.3127 | \$ 0.9796      |



\*Proposed Tax Rate

# Taxpayer Impact Statement

## JUDSON ISD

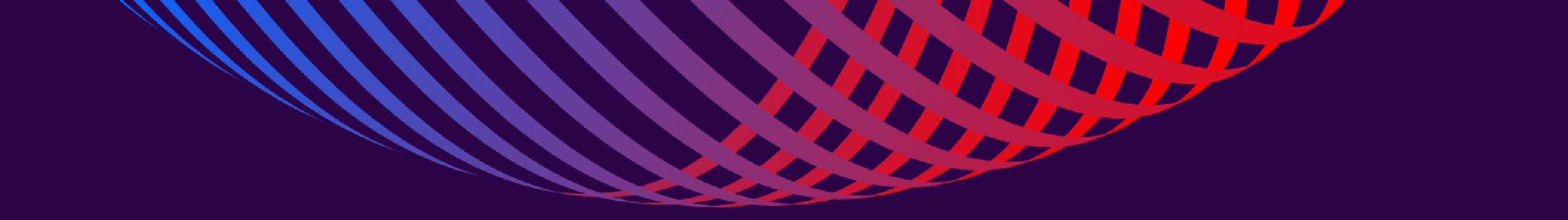
| Fiscal Year (Tax Year)    | Median-Valued Homestead* | Tax Rate per \$100 of Value**                                                  | Estimated Property Tax Bill***                  |
|---------------------------|--------------------------|--------------------------------------------------------------------------------|-------------------------------------------------|
| FY 2025-2026<br>(TY 2025) | \$118,350                | \$0.97960<br><br>Adopted 2025 Tax Rate                                         | \$1,159.36<br><br>\$118,350 / \$100 x \$0.97960 |
| FY 2026-2027<br>(TY 2026) | \$109,850                | \$0.97960<br><br>Proposed 2026 Tax Rate based on proposed budget for 2026-2027 | \$1,076.09<br><br>\$109,850 / \$100 x \$0.97960 |

Pursuant to Texas Government Code 551.043(c)(2), this statement provides an estimated comparison of Judson ISD taxes imposed on the median residence homestead in the district for the preceding tax year and the proposed tax year. These values are based the Certified July 2026 taxable values provided by the Bexar County Appraisal District for properties located within district boundaries.

\*Median values less \$140,000 homestead (HS) exemption (example: \$249,850 median home value - \$140,000 HS exemption = \$109,850).

\*\*Total tax rate

\*\*\*Tax Rate per \$100 Taxable Value



**ANY QUESTIONS?**

